

FILE COPY  
DO NOT REMOVE

Perry  
CITY

June 30, 2005  
FISCAL YEAR ENDING

SCANNED

Date 9-30-04

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Perry City for the fiscal year ending June 30, 2004 as approved and adopted by resolution or ordinance dated June 24, 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

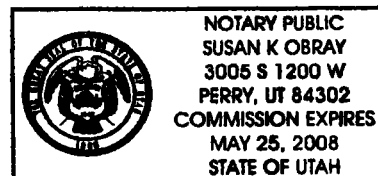
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 10 & June 24, 2004 for all budgetary funds.

Signed: Judy W. Byrnes  
(Budget Officer)

Subscribed and sworn to this 20 day  
of August, 2004.

Susan K. Obray  
(Notary Public)



Perry

Governmental Unit

2004/2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 02 / 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	196,398	205,491	224,350
3120	Prior Years' Taxes - Delinquent	5,392	2,965	3,000
3130	General Sales & Use Taxes	467,700	431,562	480,000
3140	Franchise Taxes			
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	14,691	40,820	40,000
3190	Penalties & Interest on Delinquent Taxes			
	Energy Tax	36,073	38,533	40,000
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	5,373	6,018	6,500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	62,174	65,795	85,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	4,748	4,933	5,300
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety LLBG			5,000
3313	Highways and StreetsUDOT			34,000
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	8,563	500	5,000
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	103,085	165,521	160,000
3358	Liquor Fund Allotment	281	1,764	1,500
3370	Grants from Local Units: _____			5,000
3221	Donations/Police	600	630	500
3220	Spillman Grant		958	1,000

Perry

Governmental Unit

2004/2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 02/03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	11,414	13,177	20,000
3415	Sale of Maps & Publications	1,473	1,774	1,800
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services Fire	1,469	345	500
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements Hansen	7,195		
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	6,868	9,395	8,575
3480	Cemeteries			
3490	Miscellaneous Services: Sundry	3,838	10,088	8,500
3500	<b>FINES AND FORFEITURES</b>	108,621	110,640	30,000
3510	Fines			
3520	Forfeitures			
3313	Developer Reimbursement	25,830		10,000
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	26,191	18,232	20,000
3620	Rents & Concessions	1,650	3,000	
3640	Sale of Fixed Assets - Compensation for Loss		19,588	120,000
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
3228	Park Impact Fees	9,752	14,500	17,000
3226	Park Donations		970	

Perry

Governmental Unit

2004/2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 02/03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from: Enterprise Fund			79,125
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	1,109,379	1,167,199	1,411,650

1

Perry

Governmental Unit

2004/2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_02/03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial	48,255	51,840	30,000
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	377,694	343,253	409,000
4160	General Governmental Buildings			
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>	364,060	333,403	335,950
4210	Police Department			
4220	Fire Department	12,371	12,910	30,000
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

1

Perry

Governmental Unit

2004/2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_02/03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>	307,450	383,751	484,300
4410	Highways			
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>	61,992	143,615	122,400
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

1

Perry  
Governmental Unit

2004/2005  
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2002/03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	<b>TOTAL EXPENDITURES</b>	1,171,822	1,268,772	1,411,650

T

Governmental Unit

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			

### Governmental Unit

**Fiscal Year****DEBT SERVICE FUND****FORM 2**[illegible]

Perry City

Governmental Unit

2004/2005

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: \_\_\_\_\_

FORM 3

Account Number	Description	Prior Year Actual 2003/2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	454,907	488,106	484,000
	Interest Earned			
	Other: _____			
	<b>TOTAL OPERATING REVENUE</b>	454,907	488,106	484,000
	<b>OPERATING EXPENSES:</b>			
	Personal Services	155,392	171,921	176,500
	Contractual Services	115,603	134,290	144,250
	Material and Supplies	68,094	68,122	86,900
	Depreciation	101,486	110,000	110,000
	Other Utilities	36,084	46,991	51,700
	<b>TOTAL OPERATING EXPENSE</b>	476,659	531,324	569,350
	<b>OPERATING INCOME (LOSS)</b>	[21,752]	[43,218]	[85,350]
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees Impact	209,858	239,038	246,500
	Interest Expense	[18,820]	[28,000]	[30,000]
	Operating transfers from:			
	Contributions from:			
	Operating transfers to: Fleet Lease	[20,000]	[20,000]	[30,000]
	Contributions to: Gen. Fund			[79,125]
	<b>NET INCOME (LOSS)</b>	207,983	171,877	48,025

**NOTE:** The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)	207,983	171,877	48,025
	Plus: Depreciation	101,486	110,000	110,000
	Rest Impact Fees			24,605
	Less: Major Improvements & Capital Outlay		82,598	208,000
	Bond Principal Payments	65,188	65,472	64,205
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	244,281	133,807	[89,575]
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			

Perry City

Governmental Unit

2004/2005

Fiscal Year

Fleet Lease

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 20_03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services	33,000	33,000	45,000
	Interest Earned			
	Other:			
	<b>TOTAL OPERATING REVENUE</b>			
	<b>OPERATING EXPENSES:</b>	107,151	63,162	75,000
	Personal Services			
	Contractual Services			
	Material and Supplies			
	Depreciation			
	Other			
	<b>TOTAL OPERATING EXPENSE</b>	107,151	63,162	75,000
	<b>OPERATING INCOME (LOSS)</b>			
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	From Enterprise Fund	20,000	20,000	30,000
	<b>NET INCOME (LOSS)</b>	[54,151]	[10,162]	-

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)			
	Plus: Depreciation			
	<b>Less: Major Improvements &amp; Capital Outlay</b>			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>			
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			

Perry City

Governmental Unit

2004/2005

Fiscal Year

**CAPITAL PROJECTS FUND**

**FORM 4**

Account Number	Description	Prior Year Actual 20 03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income	3,199	3,000	3 000
	Other additions	16,498		110 000
	Issuance of Bonds			1,400,000
	<b>TOTAL REVENUE</b>	19,697	3 000	1,513,000
	Beginning Fund Balance	[1,177,045]	[1,299,167]	<1 403 167>
	<b>TOTAL AVAILABLE FOR APPROP.</b>	[1,157,348]	[1,296,167]	109 833
	<b>EXPENDITURES:</b>			
	Public Works	4,003	22,000	22 000
	Interest Expense	137,816	85,000	85 000
	<b>TOTAL EXPENDITURES</b>	141,819	107,000	107 000
	Ending Fund Balance	[1,299,167]	[1,403,167]	2,833

NOTE: See explanation letter on this fund attached.

**OTHER FUNDS (Explain nature of fund)**

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			

# PERRY CITY

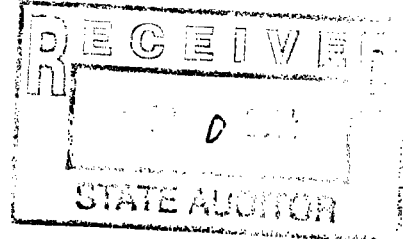
3005 SOUTH 1200 WEST • PERRY, UTAH 84302

OFFICE • (435) 723-6461

FAX • (435) 723-8584

September 24, 2004

MacRay A. Curtis, CPA  
State of Utah  
Office of the State Auditor  
211 State Capitol  
Salt lake City, Utah 84114



Dear Mr. Curtis:

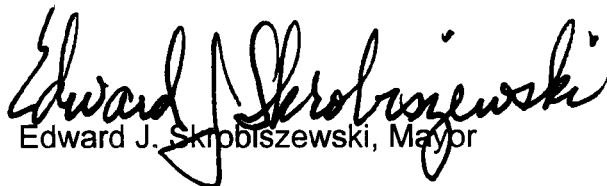
This letter is in response to your letter dated May 2004 requesting a corrective action plan for the areas of noncompliance in the capital projects fund.

The deficit fund balance in the fund is a result of utility services provided to an area financed with short term interim warrants. The initial intent was to issue special assessment bonds in the same period. These bonds would be recorded as revenue received and cancel the deficit fund balance. Unfortunately, because of delays to wetland mitigation and trades of United States government land, the process has been much slower than anticipated. The bank has rolled over the interim warrants and continues to cooperate with the City and the developer. We anticipate that the bonds will be issued in the fiscal year 2005 and have budgeted in the capital projects fund accordingly. The wetlands mitigation is complete and construction is scheduled to begin shortly.

The budgetary non-compliance issues in the capital projects fund arise from ongoing costs related to the above mentioned circumstances that were not budgeted for. The developer is reimbursing the City for the previous cost incurred and we do not anticipate any additional costs relating to the project.

Should you have any questions, or require additional information, please do not hesitate to contact me or our City Auditors, Wiggins & Company, 435-723-8563.

Sincerely,  
Perry City Corporation

  
Edward J. Skrobiszewski, Mayor

# PERRY CITY

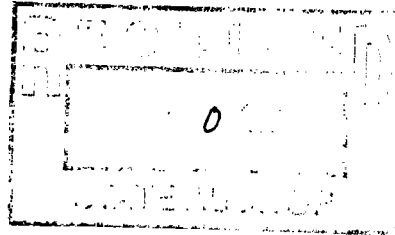
3005 SOUTH 1200 WEST • PERRY, UTAH 84302

OFFICE • (435) 723-6461

FAX • (435) 723-8584

September 24, 2004

MacRay A. Curtis, CPA  
State of Utah  
Office of the State Auditor  
211 State Capitol  
Salt Lake City, Utah 84114



Dear Mr. Curtis:

This letter is in response to your letter dated May 2004 requesting a corrective action plan for the areas of noncompliance in the capital projects fund.

The deficit fund balance in the fund is a result of utility services provided to an area financed with short term interim warrants. The initial intent was to issue special assessment bonds in the same period. These bonds would be recorded as revenue received and cancel the deficit fund balance. Unfortunately, because of delays to wetland mitigation and trades of United States government land, the process has been much slower than anticipated. The bank has rolled over the interim warrants and continues to cooperate with the City and the developer. We anticipate that the bonds will be issued in the fiscal year 2005 and have budgeted in the capital projects fund accordingly. The wetlands mitigation is complete and construction is scheduled to begin shortly.

The budgetary non-compliance issues in the capital projects fund arise from ongoing costs related to the above mentioned circumstances that were not budgeted for. The developer is reimbursing the City for the previous cost incurred and we do not anticipate any additional costs relating to the project.

Should you have any questions, or require additional information, please do not hesitate to contact me or our City Auditors, Wiggins & Company, 435-723-8563.

Sincerely,  
Perry City Corporation

  
Edward J. Skrobiszewski, Mayor

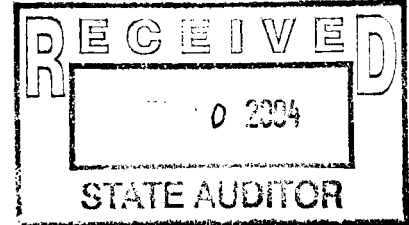
# PERRY CITY

3005 SOUTH 1200 WEST • PERRY, UTAH 84302

OFFICE • (435) 723-6461

FAX • (435) 723-8584

## MEMO



June 10, 2004

To Whom It May Concern:

From: Judy W. Bylsma  
Perry City Recorder/Manager

Re: 2004/2005 Budget

Perry City has been waiting for the Auditors to update the letter on the Capital Project Fund to send with the Budget. We did pass the budget on time. I apologize that it has taken so long. I think it got pushed to the bottom of the pile.

We are finally going ahead on the Pointe Perry Capital Project Fund and so this particular item should not be a problem in the future.

Thank you for your time and assistance. We appreciate your patience with Perry City and this project.

Sincerely,

Judy W. Bylsma